

**PUBLIC CHAPTER NO. 180****SENATE BILL NO. 1373****By Haynes, Marrero****Substituted for: House Bill No. 467****By Fitzhugh**

AN ACT to amend Tennessee Code Annotated, Title 67, relative to recording taxes on transfers to and from a revocable trust.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-409(a)(3), is amended by deleting the word "or" from the end of subdivision (E), by deleting the current language of subdivision (F) in its entirety and by inserting the following as new subdivisions (F) and (G) thereto:

(F) Are transfers by a transferor of real estate to a revocable living trust created by the same transferor or by a spouse of the transferor, or transfers by the trustee of a revocable living trust back to the same transferor or to the transferor's spouse; or

(G) Are deeds executed by the trustee of a revocable living trust to implement a testamentary devise by the trustor of the trust.

SECTION 2. This act shall take effect July 1, 2007, the public welfare requiring it.

**PASSED: May 3, 2007**

  
RON RAMSEY  
SPEAKER OF THE SENATE

  
JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

**APPROVED this 16th day of May 2007**



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PHIL BREDESEN, GOVERNOR